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ELECTRONICALLY FILED
DOC #:
DATE FILED: 8/13/15
UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

ESTATE OF ALAN MELTZER, Deceased,
IRA STONE, Administrator,

Plaintiff,

- against -

THE UNITED STATES OF AMERICA,

Defendant.

13 Civ. 8853 (RWS)

STIPULATION AND ORDER

WHEREAS, on December 13, 2013, Plaintiff filed a complaint seeking recovery from Defendant of federal income taxes and accrued interest for taxable years 2003 and 2004 based on the carryback of a net operating loss from 2008 (the "Action"); and

WHEREAS, the parties wish to resolve any further disputes concerning the claims in Plaintiff's complaint without further litigation and pursuant to the terms and conditions contained herein (the "Stipulation");

NOW, THEREFORE, IT IS HEREBY STIPULATED AND AGREED, by and between the parties, that:

1. In consideration of the settlement amount contained herein and the other terms of this Stipulation, this Action is dismissed with prejudice under Rule 41(a)(2) of the Federal Rules of Civil Procedure.
2. Defendant shall pay to Plaintiff the sum of \$2,913,832, together with interest accrued as of the date of the payment (the "Settlement Amount"). The payment shall be made by electronic funds transfer to the bank account Plaintiff's attorney has separately designated, and Plaintiff's attorney agrees to receive and distribute the settlement proceeds in accordance with

terms specified by Plaintiff. Payment shall be made as promptly as practicable, consistent with normal processing procedures, after this Stipulation is approved by the Court. Plaintiff has been informed that payment of the settlement amount may take 30 days or more from the date that the Court approves the Stipulation.

3. Plaintiff hereby agrees that the Settlement Amount shall be in full settlement of any and all claims that Plaintiff or any of his heirs, executors, successors in interest, administrators or assigns have, may have, or may hereafter acquire against the United States, its agencies, departments, officers, employees, and agents (including both present and former officers, employees, and agents), on account of the facts, events, and circumstances giving rise to the Action, the causes of action that Plaintiff asserted or could have asserted in this litigation, and any claims incident thereto (including all past, present, or future claims for attorneys' fees, costs, or expenses of any kind, however denominated, relating to services performed in connection with this matter).

4. Upon execution of this Stipulation, Plaintiff releases and forever discharges the United States, its agencies, departments, officers, employees, and agents (including both present and former officers, employees, and agents) from any and all claims and demands that Plaintiff or any of his heirs, executors, successors-in-interest, administrators or assigns have, may have, or may hereafter acquire against them, on account of the facts, events, and circumstances giving rise to the Action, the causes of action that Plaintiff asserted or could have asserted in this litigation, and any claims incident thereto (including all past, present, or future claims for attorneys' fees, costs, or expenses of any kind, however denominated, relating to services performed in connection with this matter).

5. The parties acknowledge that this Stipulation is entered into for the purpose of settling and compromising Plaintiff's claims in this action without further litigation, and it shall not be construed as evidence or as an admission on the part of Defendant, or its agents or employees, regarding any issue of law or fact, or regarding the truth or validity of any allegation or claim raised in this Action, or as evidence or as an admission by Defendant regarding Plaintiff's claims.

6. The parties understand and agree that this Stipulation and Order contains the entire agreement between them, and that no statements, representations, promises, agreements, or negotiations, oral or otherwise, between the parties or their counsel that are not included herein shall be of any force or effect.

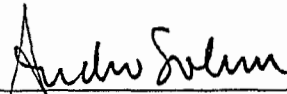
7. The persons signing this Stipulation warrant and represent that they possess full authority to bind the persons on whose behalf they are signing to the terms of the Stipulation.

8. This Stipulation may not be altered, modified, or otherwise changed in any respect except in writing, duly executed by all of the parties or their authorized representatives.

9. The parties agree that the United States District Court for the Southern District of New York shall have jurisdiction over any controversy or claim relating to this Stipulation and Order.

New York, New York
July 29, 2015

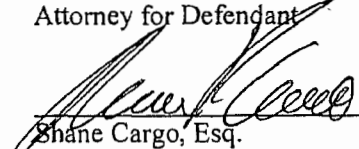
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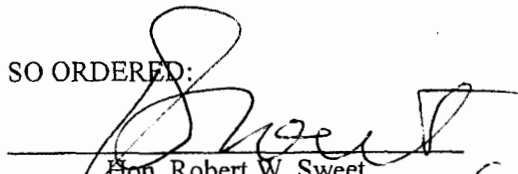
New York, New York
July 29, 2015

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SO ORDERED:


Hon. Robert W. Sweet
United States District Judge

ms 8-11-15